IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-04-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP Nos. 14356, 14363 and 14367 of 2025
and
WMP Nos. 16169, 16182, 16187, 16175 and 16178 2025

Tvl. Dharani Wind Energy Pvt Ltd
(Now known as Dharani Textiles Pvt Ltd)
Rep. by its Authorised Signatory
Mr.C.Subramaniam, No.36, Harvey Road, Tiruppur, Tamil Nadu

Petitioner in all W.P.'s

Vs

The Assistant Commissioner (CT)
Kongunagar Circle, Tiruppur,
Tamil Nadu

Respondent in all W.P.'s

Prayer in W.P.No.14356 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari call for the records of the impugned property attachment notice in N.K.No.981/2020/A3 dated 27.03.2025 attaching the immovable property of

2.67 acres of vacant land belonging to the deponent of the petitioner herein at S.no.64/3 and 64/4, RaThapuram, Tirunelveli district, for the alleged tax arrears of Rs.1,57,99,486/- from the files of the respondent herein, quash the same.

PRAYER in W.P.No.14363 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the impugned order in CST 852797/2006-07 dated 20.05.2015 for the VAT assessment year 2006-07 from the files of the respondent herein, quash the same.

Prayer in W.P.No.14367 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the impugned order in CST 852797/2007-08 dated 17.06.2015 for the VAT assessment year 2007-08 from the files of the respondent herein and quash the same.

For Petitioner: (in all W.P.'s)	Ms.Aparna Nandakumar
For Respondent (in all W.P.'s) :	Mrs.K.Vasanthamala Government Advocate (Taxes)

COMMON ORDER

Since the issue involved and the relief sought for in all these petitions are one and the same, they are taken up together and disposed of by a common order.

2. Mrs.K.Vasanthamala, learned Government Advocate (Taxes) takes notice on behalf of the Respondent. By consent of both sides,the main writ petitions itself were taken up for final disposal at the stage of admission itself.

3. The learned counsel for the petitioner would submit that the impugned assessment orders dated 20.05.2015 and 17.06.2025 were served on the petitioner's consultant who is not the authorized representative of the petitioner. Further, she would submit that as per Rule 19 of the TNVAT Rules 2007, the impugned order can be served manually only to the dealer or his authorized representative, and not on any other person. Since impugned assessment orders were served on the consultant who was not authorized by the petitioner and as he left the services of the petitioner, the petitioner was unaware of the same. The petitioner came to know of the same only after the receipt of the recovery notices. On receipt of the same, the petitioner vide letter dated 14.12.2020 had sought the assessment orders from the respondent and also sought one month

time to file reply for the show cause notices. But, the respondent herein without furnishing the copies of the assessment orders has issued the impugned property attachment notice dated 27.03.2025 and hence prays to set aside the same. However, the learned counsel would submit that in the event, this Court is inclined to set aside the impugned orders, the petitioner is agreeable to pay 30% of the disputed tax amount.

4. The learned Government Advocate appearing for the respondent would submit that since the petitioner had not filed its reply to the show cause notices, impugned assessment orders came to be passed and thereafter attachment notice was issued and principles of natural justice has been duly complied with and prays for appropriate orders.

5. Heard both sides. Perused the records.

6. In the case on hand, the impugned assessment orders were served on the petitioner's consultant. A perusal of Rule 19 of the TNVAT Rules 2007,

would go to show that impugned order can be served manually only on the manager, or agent or legal practitioner appointed to represent the dealer or the authorized representative, and not on any other person and therefore it is clear that the consultant is not the authorized representative of the petitioner.

7. Considering the aforesaid facts and circumstances of the case, this Court is inclined to set aside the impugned assessment orders.

8. Accordingly, this Court passes the following order:

(i) The impugned assessment orders are set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 30% of disputed tax to the respondent within a period of ***four weeks*** from the date of receipt of a copy of this order and the setting aside of the impugned assessment orders will take effect from the date of payment of the said amount.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice by fixing the date of personal hearing to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

(iv) Considering the fact that the impugned assessment orders itself have been set aside, this Court is of the opinion that the property attachment notice issued by the respondent cannot survive any longer and hence, it is to be lifted. As a sequel, the respondent is directed to instruct the concerned Sub Registrar to release the attachment of the property of the petitioner, within a period of ***one week*** from the date of receipt of the payment of 30% as stated above, failing which the petitioner is at liberty to produce the order copy before the concerned Sub Registrar along with proof of aforesaid payment and on production of the same, the concerned Sub Registrar shall lift the attachment made on the property of the petitioner.

This Writ Petition is disposed of accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

23-04-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
arr
<u>**Note**</u>: Issue order copy on 25.04.2025

KRISHNAN RAMASAMY J.

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To

The Assistant Commissioner (CT),
Kongunagar Circle, Tiruppur
Tamilnadu.

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